

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

DeKalb Co Ctl United Sch Dist (1835)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$11,308,487	\$10,826,541	\$10,895,954	\$10,748,214	-1.3%	-1.4%
Non - Certified Salaries	120	\$1,427,494	\$1,651,337	\$1,629,181	\$1,676,854	4.1%	2.9%
Group Health Insurance	222	\$7,302,306	\$5,855,405	\$4,958,196	\$1,037,785	-38.6%	-79.1%
Social Security Certified	212	\$874,102	\$824,846	\$867,403	\$731,896	-4.3%	-15.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$344,476	\$158,403	\$99,077	\$543,985	12.1%	449.1%
Transfer Tuition to Other School Corps Within State	561	\$400,242	\$461,383	\$275,699	\$451,071	3.0%	63.6%
Teacher Retirement Fund, After 7-1-95	216	\$564,184	\$756,746	\$846,450	\$333,943	-12.3%	-60.5%
Repairs and Maintenance Services	430	\$271,524	\$489,082	\$442,746	\$327,289	4.8%	-26.1%
Operational Supplies	611	\$459,120	\$339,787	\$301,380	\$324,016	-8.3%	7.5%
Textbooks	630	\$838,761	\$254,085	\$457,895	\$264,754	-25.0%	-42.2%
Severance/Early Retirement Pay	213	\$664,297	\$677,077	\$187,556	\$196,263	-26.3%	4.6%
Public Employees Retirement Fund	214	\$126,917	\$161,954	\$169,617	\$188,475	10.4%	11.1%
Computer Hardware	741	\$540,847	\$435,607	\$215,801	\$179,836	-24.1%	-16.7%
Instructional Programs Improvement Services	312	\$234,113	\$90,036	\$193,978	\$128,514	-13.9%	-33.7%
Licensed Employees	135	\$132,759	\$95,148	\$121,762	\$124,825	-1.5%	2.5%
Social Security Noncertified	211	\$104,910	\$119,766	\$131,171	\$123,784	4.2%	-5.6%
Nonlicensed Employees	136	\$104,266	\$96,348	\$121,392	\$110,238	1.4%	-9.2%
Other Professional and Technical Services	319	\$8,080	\$8,489	\$22,765	\$72,097	72.8%	216.7%
Library Books	640	\$60,468	\$56,424	\$53,857	\$66,045	2.2%	22.6%
Workers Compensation Insurance	225	\$28,859	\$37,206	\$53,781	\$53,991	17.0%	0.4%
Travel	580	\$176,868	\$124,655	\$134,252	\$49,056	-27.4%	-63.5%
Other Group Insurance Authorized by Statute	224	\$87,460	\$96,062	\$102,761	\$31,495	-22.5%	-69.4%
Instruction Services	311	\$0	\$0	\$28,179	\$29,852	NA	5.9%
Staff Services	314	\$38,766	\$61,335	\$1,885	\$22,299	-12.9%	1083.0%
Group Life Insurance	221	\$20,546	\$19,121	\$19,965	\$17,014	-4.6%	-14.8%
Late Payments	872	\$400	\$400	\$8,616	\$4,303	81.1%	-50.1%
Other Purchased Services	593	\$2,800	\$7,892	\$2,998	\$2,939	1.2%	-2.0%
Equipment	730	\$240,726	\$55,693	\$72,400	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$48,749	\$49,866	\$26,491	\$0	-100.0%	-100.0%
Data Processing Services	316	\$20,831	\$20,594	\$3,036	\$0	-100.0%	-100.0%
Advertising	540	\$350	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$26,433,709	\$23,831,288	\$22,446,243	\$17,840,835	-9.4%	-20.5%
Student Instructional Support							
Certified Salaries	110	\$1,840,318	\$1,843,019	\$1,943,717	\$1,708,829	-1.8%	-12.1%
Non - Certified Salaries	120	\$750,122	\$795,854	\$698,892	\$772,136	0.7%	10.5%
Group Health Insurance	222	\$475,564	\$441,090	\$499,717	\$256,182	-14.3%	-48.7%
Social Security Certified	212	\$135,241	\$132,940	\$151,659	\$115,975	-3.8%	-23.5%

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Teacher Retirement Fund, Prior to 7-1-95	215	\$53,279	\$29,456	\$16,166	\$107,075	19.1%	562.3%
Public Employees Retirement Fund	214	\$98,123	\$99,439	\$94,548	\$96,806	-0.3%	2.4%
Teacher Retirement Fund, After 7-1-95	216	\$85,827	\$117,818	\$158,484	\$57,376	-9.6%	-63.8%
Social Security Noncertified	211	\$53,759	\$55,459	\$54,609	\$48,431	-2.6%	-11.3%
Severance/Early Retirement Pay	213	\$30,640	\$24,140	\$33,603	\$20,303	-9.8%	-39.6%
Other Group Insurance Authorized by Statute	224	\$14,646	\$16,387	\$17,319	\$5,345	-22.3%	-69.1%
Group Life Insurance	221	\$6,857	\$7,401	\$7,321	\$5,104	-7.1%	-30.3%
Student Instructional Support Total		\$3,544,376	\$3,563,004	\$3,676,035	\$3,193,562	-2.6%	-13.1%
Overhead and Operational							
Group Life Insurance	221	\$4,034	\$4,535	\$1,976,943	\$4,054,386	463.1%	105.1%
Non - Certified Salaries	120	\$3,128,360	\$3,320,980	\$3,483,028	\$3,524,343	3.0%	1.2%
Operational Supplies	611	\$945,612	\$1,026,722	\$936,576	\$1,046,117	2.6%	11.7%
Light and Power - Other Than Heating and Cooling	625	\$584,455	\$598,622	\$616,635	\$618,194	1.4%	0.3%
Public Employees Retirement Fund	214	\$356,421	\$389,503	\$416,897	\$457,193	6.4%	9.7%
Group Health Insurance	222	\$611,946	\$623,732	\$754,210	\$326,283	-14.5%	-56.7%
Gasoline and Lubricants	613	\$323,641	\$363,552	\$338,181	\$317,070	-0.5%	-6.2%
Food Purchases	614	\$182,415	\$204,644	\$213,909	\$257,895	9.0%	20.6%
Repairs and Maintenance Services	430	\$195,189	\$248,923	\$195,567	\$251,919	6.6%	28.8%
Social Security Noncertified	211	\$221,479	\$238,154	\$262,973	\$234,168	1.4%	-11.0%
Heating and Cooling for Buildings - Gas	622	\$180,487	\$202,984	\$400,835	\$232,388	6.5%	-42.0%
Certified Salaries	110	\$190,420	\$206,915	\$278,461	\$202,590	1.6%	-27.2%
Insurance	520	\$143,671	\$158,356	\$178,266	\$174,719	5.0%	-2.0%
Water and Sewage	411	\$94,112	\$97,907	\$97,092	\$99,263	1.3%	2.2%
Other Employee Benefits	241 - 290	\$5,611	\$33,630	\$27,783	\$91,292	100.8%	228.6%
Vehicles	731	\$344,685	\$554,522	\$475,839	\$84,060	-29.7%	-82.3%
Severance/Early Retirement Pay	213	\$8,000	\$3,000	\$104,069	\$75,500	75.3%	-27.5%
Travel	580	\$50,587	\$58,818	\$56,136	\$51,324	0.4%	-8.6%
Workers Compensation Insurance	225	\$22,446	\$28,938	\$40,446	\$44,149	18.4%	9.2%
Dues and Fees	810	\$15,256	\$15,756	\$13,255	\$42,416	29.1%	220.0%
Removal of Refuse and Garbage	412	\$41,362	\$34,396	\$44,193	\$42,270	0.5%	-4.4%
Tires and Repairs	612	\$12,068	\$28,262	\$12,787	\$33,351	28.9%	160.8%
Telephone	531	\$41,113	\$37,441	\$69,469	\$31,701	-6.3%	-54.4%
Staff Services	314	\$55	\$58,100	\$35,709	\$31,065	387.1%	-13.0%
Board of Education Services	318	\$31,536	\$37,868	\$34,115	\$30,819	-0.6%	-9.7%
Other Professional and Technical Services	319	\$58,449	\$18,030	\$30,792	\$23,625	-20.3%	-23.3%
Textbooks	630	\$0	\$0	\$0	\$20,350	NA	NA
Other Purchased Services	593	\$47,225	\$46,670	\$53,281	\$19,332	-20.0%	-63.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,298	\$1,447	\$0	\$12,635	24.3%	NA

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Other Communication Services	533 - 539	\$9,717	\$3,808	\$7,071	\$12,175	5.8%	72.2%
Social Security Certified	212	\$13,806	\$12,143	\$21,761	\$11,228	-5.0%	-48.4%
Teacher Retirement Fund, After 7-1-95	216	\$9,868	\$18,211	\$33,166	\$7,464	-6.7%	-77.5%
Advertising	540	\$5,624	\$2,847	\$5,355	\$7,184	6.3%	34.1%
Connectivity	744	\$0	\$1,156	\$4,983	\$6,723	NA	34.9%
Bank Service Charges	871	\$0	\$586	\$722	\$6,584	NA	812.4%
Equipment	730	\$19,734	\$63,082	\$54,393	\$2,482	-40.4%	-95.4%
Other Group Insurance Authorized by Statute	224	\$1,224	\$1,370	\$1,448	\$2,351	17.7%	62.4%
Official Bond Premiums	525	\$1,268	\$641	\$1,631	\$630	-16.0%	-61.4%
Late Payments	872	\$504	\$95	\$95	\$574	3.3%	503.8%
Unemployment Insurance	230	\$7,754	\$202	\$159	\$233	-58.4%	46.5%
Other Purchased Property Services	490 - 499	\$987	\$731	\$913	\$193	-33.5%	-78.8%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$0	\$0	\$79	NA	NA
Instructional Programs Improvement Services	312	\$0	\$950	\$50	\$0	NA	-100.0%
Overhead and Operational Total		\$7,916,419	\$8,748,228	\$11,279,189	\$12,488,315	12.1%	10.7%
Non Operational							
Redemption of Principal	831	\$5,603,920	\$5,585,092	\$6,032,605	\$5,030,071	-2.7%	-16.6%
Rentals	440	\$642,435	\$630,254	\$493,205	\$422,508	-9.9%	-14.3%
Equipment	730	\$356,463	\$532,196	\$274,408	\$195,097	-14.0%	-28.9%
Other Professional and Technical Services	319	\$273,827	\$425,033	\$625,785	\$180,676	-9.9%	-71.1%
Construction Services	450	\$1,183,131	\$1,467,291	\$693,117	\$107,389	-45.1%	-84.5%
Interest	832	\$8,913	\$65,000	\$51,203	\$106,464	85.9%	107.9%
Non - Certified Salaries	120	\$96,410	\$90,273	\$75,926	\$52,862	-13.9%	-30.4%
Operational Supplies	611	\$3,109	\$1,324	\$230	\$1,941	-11.1%	744.1%
Meals Provided	235	\$300	\$843	-\$157	\$157	-15.0%	NA
Certified Salaries	110	\$0	\$0	\$7,153	\$0	NA	-100.0%
Land and Easements	710	\$29,080	\$26,113	\$66,004	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$960	\$640	\$508	\$0	-100.0%	-100.0%
Other Communication Services	533 - 539	\$117	\$5,682	\$764	\$0	-100.0%	-100.0%
Instruction Services	311	\$0	\$0	\$0	-\$125	NA	NA
Non Operational Total		\$8,198,665	\$8,829,743	\$8,320,750	\$6,097,040	-7.1%	-26.7%
Grand Total		\$46,093,168	\$44,972,263	\$45,722,217	\$39,619,752	-3.7%	-13.3%